

DEPARTMENT OF THE ARMY
Corps of Engineers, Omaha District
215 North 17th Street
Omaha, Nebraska 68102-4978

DM 37-1-1

CEMRO-RM-F

Memorandum
No. 37-1-1

3 February 1992

Financial Administration
IMPREST FUNDS

1. Purpose. This memorandum prescribes policies and procedures for appointment and termination of imprest fund cashiers and alternates, and establishment, inspection, and operation of imprest funds.

2. Applicability. It is applicable to all offices and installations serviced by Omaha District, Finance and Accounting Branch, including Omaha and Kansas City Districts and Missouri River Division.

3. References.

- a. FAR 13.402-405
- b. DOD FAR Supplement 13.402
- c. AR 37-103
- d. ER 37-2-10
- e. ER 37-345-10
- f. DM 37-1-4
- g. DM 715-1-1

4. Establishment of Imprest Funds. Requests for establishment of an imprest fund will be by a memorandum, jointly addressed to the Contracting Division and the Resource Management Office, Finance and Accounting Branch (CEMRO-RM-F) stating the amount, necessity, and proposed location of the fund. The only restriction on the location of an imprest fund is that it may not be located in a finance and accounting office with disbursing authority. Omaha District and Missouri River Division requests will be directed to the respective Omaha District offices, whereas Kansas City District requests will be directed to the respective Kansas City District offices. Only one imprest fund may be established at an installation and the amount may not exceed \$10,000.

5. Change or Dissolution of Fund. Increases to an imprest fund will be made in the same manner as the establishment of the fund. A decrease or dissolution of a fund will be effected as follows:

- a. Reimbursement vouchers will be applied in whole or part to decrease or dissolve the advance.

DM 37-1-1
3 Feb 92

b. Currency, bank drafts, or money orders should be remitted to the Finance and Accounting Officer. If currency is mailed, it must be transmitted by registered mail.

c. DD Form 1081 (Statement of Agent Officer's Account) will be prepared when the imprest fund is decreased or dissolved. This form should not be used for reimbursement of the fund.

6. Appointment of Cashiers. Upon receiving approval for establishment of the fund, the official in charge of the office requesting it will prepare a memorandum addressed to the Commander, ATTN: CEMRO-RM-F for Omaha District and Missouri River Division offices, and ATTN: CEMRK-RM-F for Kansas City District offices. The memorandum will nominate a cashier and alternate, requesting that he/she be appointed and stating the effective date of the appointment and the amount of the fund. Imprest fund cashiers will be personally accountable and responsible to the finance and accounting officer. Cashiers are also responsible to the Chief, Contracting Division for administrative supervision pertaining to the operation of the fund. Under no circumstance will an imprest fund cashier or alternate have access or control of more than one imprest fund. Disbursing officers, subordinates to disbursing officers, and procurement officers are not authorized to serve as imprest fund cashiers or alternates.

7. Training the Cashier.

a. The requesting official (person in charge) and the finance and accounting officer will ensure that imprest fund cashiers are given proper training. Contracting Division and the Resource Management Office will jointly provide written instructions and verbal guidance to new cashiers and alternates.

b. New imprest fund cashiers and alternates are required to attend the OPM Imprest Fund Cashier training course within six months of their appointment. Copies of training certificates must be sent to CEMRO-RM-F.

c. Imprest fund cashiers and alternates must be thoroughly familiar with the regulations, procedures, and limitations on use of the imprest fund. The "Imprest Fund Cashier Handbook" must be read prior to issuance of funds and a statement signed by the imprest fund cashier/alternate certifying to that fact.

8. Funding Imprest Fund Cashiers. The Finance and Accounting Officer, Omaha District, on receipt of a request from the respective commander, will advance funds by check to the cashier. The DD Form 1081, accompanying the checks, will be signed and returned to the Finance and Accounting Branch by the imprest fund cashier. Safeguarding of imprest funds will be in accordance with DM 37-1-4 (Safeguarding Public Funds) for Omaha District and Missouri River Division offices and KCDR 37-1-15 (Safekeeping Public Funds) for Kansas City District offices. Replenishment checks will be cashed only as necessary to provide a minimum of cash holdings for imprest fund purchases.

9. Funding Alternate Cashiers. When an imprest fund is located some distance from the Disbursing Office so that it would not be feasible for an alternate to obtain an advance of funds during the unforeseen absence of the principal cashier, the alternate is authorized to hold an advance of funds from the principal cashier subject to the following limitations:

a. The advance should be held to the minimum necessary for operation of the fund during the unforeseen absence of the principal.

b. The amount advanced may be increased to any amount not exceeding the fund limitation for planned absences of the principal.

c. Advances should be made on a weekly basis using an interim receipt for cash.

d. The imprest fund must be reconciled weekly to verify the total amount of funds.

10. Procurement Procedures. Procedures for making purchases from imprest funds are contained in Federal Acquisition Regulation (FAR) 13.402-405 and Department of Defense (DOD) FAR Supplement 13.402 and are supplemented as follows:

a. FAR 13.404 - The aggregate amount of any transaction shall not exceed \$500 except under bonafide emergency conditions. These emergency payments must have prior approval by the Finance and Accounting Officer. State and local taxes may be paid on imprest fund purchases.

b. FAR 13.405(a) - DA Form 3953 (Requisition) shall be used as the purchase request document.

c. FAR 13.405(f) - All information must be legible and items properly described.

d. Whenever nonexpendable property is purchased, DD Form 250 (Material Inspection and Receiving Report), citing the applicable subvoucher number, will be submitted immediately through the Logistics Management Office to the Finance and Accounting Branch. The form must be signed by the responsible employee.

e. Subvouchers will be numbered on a fiscal year basis starting with number 1. The complete number will consist of the symbol assigned to the specific fund, a dash, the last two digits of the fiscal year, a dash and the serial number. The Contracting Division should be consulted for identification symbols to avoid possible duplication.

f. Paid invoices must include the statement "received and accepted," be dated and signed by the individual receiving the merchandise.

g. Travel advances may be made from imprest funds subject to the procedures included in Appendix C.

h. District policy prohibits imprest fund cashiers from disbursing cash to contract specialists. In those situations where field offices have limited personnel, proper internal controls will be established to protect the interest of the Government to prevent fraud, waste, and abuse. Imprest fund cashiers will ensure that a second person reviews and initials all purchases made by one individual.

11. Inspection and Review of Imprest Funds. The official in charge of the office where the imprest fund is located will nominate (by memorandum to the Finance and Accounting Branch) an employee who will be assigned the responsibility for quarterly unannounced inspections of the fund. The inspection will be documented on ENG Form 2956 (Statement of Status of Imprest Fund), as prescribed in Appendix A. Other inspections will be performed by District Office personnel during staff visits, regularly scheduled internal reviews, and by higher echelon personnel; such as, Engineer Investigative General (EIG), Army Audit Agency (AAA), General Accounting Office (GAO), etc. All imprest funds will be jointly reviewed semi-annually by the Finance and Accounting Branch and the Contracting Division.

12. Reimbursement of Imprest Funds. The imprest fund cashiers must submit reimbursement vouchers to the Finance and Accounting Branch with sufficient frequency to ensure an adequate supply of cash, regardless of the time delay in processing replenishment vouchers or the volume of payments from the imprest fund; however, in no case should reimbursement be requested less than monthly.

13. Safeguarding of Funds. DM 37-1-4 outlines provisions regarding the safekeeping of public funds. All cashiers must comply with these provisions.

14. Termination of Appointment of Cashiers. When the services of a cashier or alternate are to be terminated for any reason, the official in charge will prepare a letter, similar to the appointment letter in paragraph 5 above, requesting the termination and stating the reason. Instructions for closing the account will be furnished after receipt of the aforementioned letter.

FOR THE COMMANDER:

3 Appendices
App A - Sample ENG
Form 2956
App B - Reimbursement
Voucher
App C - SOP Imprest Funds
Issuance of Travel Advances


DONALD E. NEEDHAM
LTC, EN
Deputy Commander

DISTRIBUTION:

A

B

CEMRO-RM-F (50)

DM 37-1-1
3 Feb 92

APPENDIX B

CASHIER
REIMBURSEMENT VOUCHER AND/OR
ACCOUNTABILITY REPORT

OPTIONAL FORM 1129
REVISED 10-86
DEPARTMENT OF THE TREASURY
1 TFM 4-4000
ATTACH SUBVOUCHERS HERE

Voucher No.

Schedule No.

U.S. Army Engineer District, Ft. Peck Lake Area
(Department, bureau, or establishment)

Payee's name Ima Kashear

Mailing address Corps of Engineers, Ft. Peck Lake Area

Ft. Peck, Montana 59223

PAID BY

For payments made on account of official business as per attached subvouchers numbers MRHXW 75-1
to MRHXW 75-50 inclusive, for the period 1 May 19 75 to 31 May 19 75
and reclaimed subvouchers numbers

AMOUNT

DOLLARS CENTS

498 10

STATUS OF FUND	DOLLARS	CENTS
This Voucher	498	10
Unpaid Reimbursement Voucher Dated	None	
Unscheduled Subvouchers	None	
Interim Receipts for Cash	20	00
Cash on Hand	231	90
Advance or Reimbursement Checks on Hand		
Total	750	00

Differences

Amount verified, correct for

(Signature or initials)

(For Administrative Use)

Approved:

I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above.

31 May 1975 (Date) (Sign here) (Cashier)

Title

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

Number of reimbursement checks desired 4
in the amounts of 3 for \$100. 1 for \$198.10

Authorized Certifying Officer.

ACCOUNTING CLASSIFICATION

96X3123 Operation and Maintenance, General \$400.00
96X4902 Revolving Fund, Corps of Engineers, Civil 98.10

NOTE: Submit original and two copies of OF 1129, with subvouchers and adding machine tape, together with ENC Form 4480 to F&A Branch

Paid by Check(s) No(s)

Paid by cash, \$ on (Date)

Payee

The Privacy Act information requested is required under the provisions of 31 U.S.C. 87b and 87c, for the purpose of disbursing Federal money. The information is requested to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

APPENDIX C

Standard Operating Procedures Imprest Funds Issuance of Travel Advances

Travel advances issued by imprest fund cashiers are subject to the following limitations and requirements:

- a. The advance may not exceed \$500 except under emergency conditions and then must be approved prior to issuance by the Finance and Accounting Branch. Emergency conditions are defined as conditions for which the emergency could not have been anticipated.
- b. Emergency payments must be supported by written justifications which are subject to audit; this statement may be entered in block 16 of the travel order.
- c. Two copies of a properly completed and approved DD Form 1610 (Authorization for TDY Travel of DOD Personnel) must be presented to the imprest fund cashier for payment. The remarks block (block 16) must indicate that the advance will be issued from an imprest fund. The advance is limited by the advance authorized (block 15) or limitations noted in paragraph a.
- d. A properly completed DD Form 1351 (Travel Voucher) must accompany the DD Form 1610.
- e. The traveler must sign block 11 of DD Form 1351 as certification that he/she received the cash advance.
- f. An OF 1129 (Reimbursement Voucher) must be submitted by the imprest fund cashier by COB the day following the issuance of the advance. The reimbursement vouchers for travel advances should not include other commercial payments from the imprest fund.